

RINGKASAN

Penelitian ini bertujuan untuk menguji pengaruh independensi, etika audit, dan kompetensi auditor secara simultan dan parsial terhadap kualitas audit serta pengaruh kecerdasan spiritual dalam memoderasi hubungan independensi, etika audit, dan kompetensi auditor terhadap kecerdasan spiritual.

Penelitian ini adalah penelitian kuantitatif dengan metode survei. Populasi dalam penelitian ini adalah KAP Grant Thornton Indonesia. Pemilihan sampel dengan metode *stratified random sampling* dengan jumlah responden 67 auditor. Data yang digunakan dalam penelitian ini berupa data primer. Teknik pengumpulan data yaitu membagikan kuesioner kepada auditor di KAP Grant Thornton Indonesia. Metode analisis yang digunakan adalah analisis regresi linear berganda dan analisis *MRA* untuk variabel moderasinya.

Hasil penelitian ini membuktikan bahwa independensi, etika audit, dan kompetensi auditor secara simultan dan parsial berpengaruh positif terhadap kualitas audit. Kecerdasan spiritual memoderasi/memperkuat pengaruh independensi, kompetensi auditor terhadap kualitas audit. Kecerdasan spiritual memoderasi/memperlemah hubungan etika audit dengan kualitas audit.

Kata kunci : Kualitas audit, independensi, etika audit, kompetensi auditor, dan kecerdasan spiritual.

SUMMARY

The purpose of this research is to examine the influence of the independence, ethics audits, and the competence of auditors simultaneously and partially have a significant positive effect on audit quality also to find influence of spiritual quotient as moderate variable for independence, ethics audit, and the auditor's competence spiritual intelligence.

This research is a quantitative with survey method. The population in this research is taken from Grant Thornton Indonesia Firm. The sample selection used stratified random sampling method with total 67 auditors as respondents. This research used primary data. Data collection techniques are handed out questionnaires to the auditor at the Grant Thornton Indonesia Firm. The analytical method used is multiple linear regression analysis and variable analysis MRA for its moderation.

The results of this research proved that the independence, ethics audits, and the competence of auditors simultaneously and partially have positive effect on audit quality. Spiritual intelligence moderate/strengthen the influence of the independence, the auditor's competence of audit quality. Spiritual intelligence moderate/weaken audit ethical relations with quality audit.

Keywords: audit quality, independence, ethics audit, auditor competence, and spiritual intelligence.